

House Bill 1475 (AS PASSED HOUSE AND SENATE)

By: Representative Knight of the 126<sup>th</sup> and Yates of the 73<sup>rd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Griffin-Spalding County school district ad valorem  
2 taxes for educational purposes in the amount of \$10,000.00 of the assessed value of the  
3 homestead for residents of that school district who are 65-69 years of age or older after a  
4 two-year phase-in period; to provide a homestead exemption from Griffin-Spalding County  
5 school district ad valorem taxes for educational purposes in the amount of \$20,000.00 of the  
6 assessed value of the homestead for residents of that school district who are 70-74 years of  
7 age or older after a two-year phase-in period; to provide a homestead exemption from  
8 Griffin-Spalding County school district ad valorem taxes for educational purposes in the  
9 amount of \$30,000.00 of the assessed value of the homestead for residents of that school  
10 district who are 75 years of age or older after a two-year phase-in period; to provide for  
11 definitions; to specify the terms and conditions of the exemption and the procedures relating  
12 thereto; to provide for applicability; to provide for a referendum, effective dates, and  
13 automatic repeal; to repeal conflicting laws; and for other purposes.

14 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

15 **SECTION 1.**

16 (a) As used in this Act, the term:

17 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for  
18 educational purposes levied by, for, or on behalf of the Griffin-Spalding County school  
19 district, except for any ad valorem taxes to pay interest on and to retire county school  
20 district bonded indebtedness.

21 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
22 the O.C.G.A., as amended.

23 (b)(1) Each resident of the Griffin-Spalding County school district who is 65 years of age  
24 or older on or before January 1 of the year in which application for the exemption under  
25 this paragraph is made is granted an exemption on that person's homestead from

Griffin-Spalding County school district ad valorem taxes for educational purposes as follows:

(A) For the taxable year beginning on or after January 1, 2009, and prior to January 1, 2010, in the amount of \$5,000.00 of the assessed value of that homestead; and

(B) For all taxable years beginning on or after January 1, 2010, in the amount of \$10,000.00 of the assessed value of that homestead.

The value of that property in excess of such exempted amount shall remain subject to taxation.

(2) Each resident of the Griffin-Spalding County school district who is 70 years of age or older on or before January 1 of the year in which application for the exemption under this paragraph is made is granted an exemption on that person's homestead from Griffin-Spalding County school district ad valorem taxes for educational purposes as follows:

(A) For the taxable year beginning on or after January 1, 2009, and prior to January 1, 2010, in the amount of \$10,000.00 of the assessed value of that homestead; and

(B) For all taxable years beginning on or after January 1, 2010, in the amount of \$20,000.00 of the assessed value of that homestead.

The value of that property in excess of such exempted amount shall remain subject to taxation.

(3) Each resident of the Griffin-Spalding County school district who is 75 years of age or older on or before January 1 of the year in which application for the exemption under this paragraph is made is granted an exemption on that person's homestead from Griffin-Spalding County school district ad valorem taxes for educational purposes as follows:

(A) For the taxable year beginning on or after January 1, 2009, and prior to January 1, 2010, in the amount of \$15,000.00 of the assessed value of that homestead; and

(B) For all taxable years beginning on or after January 1, 2010, in the amount of \$30,000.00 of the assessed value of that homestead.

The value of that property in excess of such exempted amount shall remain subject to taxation.

(4) No person shall be entitled to receive more than one of the exemptions under this subsection.

(c) A person shall not receive the homestead exemption granted by subsection (b) of this section unless such person or person's agent files an application with the tax commissioner of Spalding County, giving the person's age and such additional information relative to receiving such exemption as will enable the tax commissioner of Spalding County to make a determination regarding the initial and continuing eligibility of such person for such

1 exemption. The tax commissioner of Spalding County shall provide application forms for  
2 this purpose.

3 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
4 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
5 as long as the person granted the homestead exemption under subsection (b) of this section  
6 occupies the residence as a homestead. After a person has filed the proper application as  
7 provided in subsection (c) of this section, it shall not be necessary to make application  
8 thereafter for any year, and the exemption shall continue to be allowed to such person. It  
9 shall be the duty of any person granted the homestead exemption under subsection (b) of this  
10 section to notify the tax commissioner of Spalding County in the event that person for any  
11 reason becomes ineligible for that exemption.

12 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
13 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem  
14 taxes for municipal purposes, or independent school district ad valorem taxes for educational  
15 purposes. The homestead exemption granted by subsection (b) of this section shall be in lieu  
16 of and not in addition to any other homestead exemption applicable to Griffin-Spalding  
17 County school district ad valorem taxes for educational purposes.

18 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
19 beginning on or after January 1, 2009.

## 20 **SECTION 2.**

21 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
22 superintendent of Spalding County shall call and conduct an election as provided in this  
23 section for the purpose of submitting this Act to the electors of the Spalding County school  
24 district for approval or rejection. The election superintendent shall conduct that election on  
25 the date of the November, 2008, state-wide general election and shall issue the call and  
26 conduct that election as provided by general law. The election superintendent shall cause the  
27 date and purpose of the election to be published once a week for two weeks immediately  
28 preceding the date thereof in the official organ of Spalding County. The ballot shall have  
29 written or printed thereon the words:

1     "( ) YES   Shall the Act be approved which provides a homestead exemption from  
2               Griffin-Spalding County school district ad valorem taxes for educational  
3     ( ) NO    purposes in the amount of \$10,000.00 of the assessed value of the  
4               homestead for residents of that school district who are 65-69 years of age  
5               or older after a two-year phase-in period, a homestead exemption from said  
6               ad valorem taxes in the amount of \$20,000.00 of the assessed value of the  
7               homestead for residents who are 70-74 years of age or older after a two-year  
8               phase-in period, and a homestead exemption from said ad valorem taxes in  
9               the amount of \$30,000.00 of the assessed value of the homestead for  
10              residents who are 75 years of age or older after a two-year phase-in period?"

11   All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
12   to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
13   such question are for approval of the Act, Section 1 of this Act shall become of full force and  
14   effect on January 1, 2009. If the Act is not so approved or if the election is not conducted  
15   as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
16   be automatically repealed on the first day of January immediately following that election  
17   date. The expense of such election shall be borne by Griffin-Spalding County. It shall be  
18   the election superintendent's duty to certify the result thereof to the Secretary of State.

### 19                               **SECTION 3.**

20   Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon  
21   its approval by the Governor or upon its becoming law without such approval.

### 22                               **SECTION 4.**

23   All laws and parts of laws in conflict with this Act are repealed.